

## ***Taxation statistics 2009–10***

### **Table 4: Personal tax**

#### **Selected items, by fine industry, 2009–10 income year<sup>1</sup>**

##### **Part A: ATO calculated and miscellaneous items**

###### **Notes:**

- \* The symbol 'n.a.' used in this publication means not applicable or not available.
- \* Totals may not equal the sum of components due to rounding.
  
- \* In order to meet privacy regulations, the following measures have been applied.
  - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
  - (b) Statistics for some items may not be included in some tables.
  
- \* The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.
  
- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.
- 4 Refers to individual taxpayers who reported income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 5 This category refers to personal taxpayers who did not report income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 6 Includes cigarette and tobacco product manufacturing.
- 7 Includes individuals who did not state a listed industry.
- 8 Business net tax is an estimate of the net tax that is attributable to net business income.
- 9 Non-business net tax is all net tax other than that estimated to be attributable to net business income.

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>1,180,795</b>	<b>5,214,760</b>	<b>6,395,560</b>	<b>6,101,130</b>	<b>62,054,815,914</b>
<b>Other individuals<sup>5</sup></b>	<b>814,740</b>	<b>216,875</b>	<b>1,031,615</b>	<b>609,430</b>	<b>3,321,879,721</b>
<b>Agriculture, forestry &amp; fishing</b>					
Nursery and floriculture production	755	1,420	2,175	1,875	22,678,766
Mushroom and vegetable growing	1,415	2,675	4,085	3,515	28,827,769
Fruit and tree nut growing	3,930	12,750	16,675	14,840	485,837,544
Sheep, beef cattle and grain farming	25,435	37,830	63,265	50,410	808,194,023
Other crop growing	1,370	3,250	4,620	3,930	74,611,821
Dairy cattle farming	2,070	3,240	5,315	4,205	45,126,854
Poultry farming	250	560	810	695	6,709,507
Deer farming	40	95	140	120	1,603,313
Other livestock farming	2,570	4,375	6,940	5,645	106,614,818
Aquaculture	330	895	1,225	1,090	17,269,026
Forestry and logging	2,910	20,725	23,640	22,350	781,614,978
Fishing	1,950	6,890	8,840	8,205	96,346,524
Hunting and trapping	440	1,630	2,070	1,940	18,248,634
Forestry support services	490	2,830	3,325	3,140	90,683,235
Agriculture and fishing support services	5,395	13,050	18,450	16,320	126,092,399
<b>Total Agriculture, forestry &amp; fishing</b>	<b>49,350</b>	<b>112,225</b>	<b>161,575</b>	<b>138,280</b>	<b>2,710,459,211</b>
<b>Mining</b>					
Coal mining	15	150	165	160	3,787,586
Oil and gas extraction	55	280	335	315	8,996,892
Metal ore mining	115	480	590	545	11,995,743
Construction material mining	140	540	680	610	14,523,535
Other non-metallic mineral mining and quarrying	265	585	855	745	13,097,743
Exploration	135	805	945	890	25,130,841
Other mining support services	200	1,625	1,825	1,740	47,632,094
<b>Total mining</b>	<b>930</b>	<b>4,465</b>	<b>5,395</b>	<b>5,005</b>	<b>125,164,434</b>
<b>Manufacturing</b>					
Meat and meat product manufacturing	210	755	965	900	5,672,639
Seafood processing	60	180	245	225	1,937,165
Dairy product manufacturing	40	85	125	105	983,978
Fruit and vegetable processing	145	250	395	355	3,859,273
Oil and fat manufacturing	45	150	190	165	3,360,059
Grain mill and cereal product manufacturing	40	65	100	85	629,571
Bakery product manufacturing	1,105	2,305	3,410	2,930	19,833,110
Sugar and confectionery manufacturing	120	205	320	275	2,133,776

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup> Non-business net tax <sup>9</sup>		Medicare levy	
	no.	\$	\$	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>5,214,760</b>	<b>60,248,617,081</b>	<b>277,404</b>	<b>60,248,339,677</b>	<b>4,742,190</b>	<b>4,082,995,642</b>
<b>Other individuals<sup>5</sup></b>	<b>216,875</b>	<b>2,373,574,407</b>	<b>18,156,002</b>	<b>2,355,418,405</b>	<b>169,715</b>	<b>149,253,445</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	1,420	21,128,506	1,166,628	19,961,878	1,295	1,303,364
Mushroom and vegetable growing	2,675	25,833,139	2,913,725	22,919,414	2,315	1,868,485
Fruit and tree nut growing	12,750	481,912,446	-3,570,887	485,483,333	12,120	22,614,140
Sheep, beef cattle and grain farming	37,830	769,997,802	-12,277,476	782,275,278	34,970	42,424,974
Other crop growing	3,250	71,837,131	2,771,350	69,065,781	3,070	3,988,609
Dairy cattle farming	3,240	41,762,098	4,333,227	37,428,871	2,945	2,720,999
Poultry farming	560	6,270,646	886,144	5,384,502	515	446,304
Deer farming	95	1,552,669	-93,618	1,646,287	85	95,822
Other livestock farming	4,375	104,457,177	-4,563,225	109,020,402	4,020	5,345,755
Aquaculture	895	16,971,461	439,888	16,531,573	825	967,031
Forestry and logging	20,725	792,722,925	3,601,913	789,121,012	20,040	37,604,897
Fishing	6,890	92,107,397	10,580,793	81,526,604	6,450	6,118,293
Hunting and trapping	1,630	17,439,524	796,851	16,642,673	1,510	1,274,992
Forestry support services	2,830	91,478,223	-201,532	91,679,755	2,685	4,484,436
Agriculture and fishing support services	13,050	115,410,200	10,942,179	104,468,021	11,945	8,939,809
<b>Total Agriculture, forestry &amp; fishing</b>	<b>112,225</b>	<b>2,650,881,344</b>	<b>17,725,961</b>	<b>2,633,155,383</b>	<b>104,780</b>	<b>140,197,910</b>
<b>Mining</b>						
Coal mining	150	3,898,516	148,012	3,750,504	145	214,419
Oil and gas extraction	280	8,656,281	477,394	8,178,887	270	466,296
Metal ore mining	480	11,947,847	703,228	11,244,619	460	656,194
Construction material mining	540	14,597,597	1,311,830	13,285,767	515	749,954
Other non-metallic mineral mining and quarrying	585	12,475,696	598,593	11,877,103	550	710,969
Exploration	805	24,720,744	1,557,614	23,163,130	785	1,314,880
Other mining support services	1,625	47,515,183	1,840,047	45,675,136	1,575	2,498,722
<b>Total mining</b>	<b>4,465</b>	<b>123,811,864</b>	<b>6,636,717</b>	<b>117,175,147</b>	<b>4,300</b>	<b>6,611,434</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	755	5,085,527	1,030,635	4,054,892	660	438,681
Seafood processing	180	1,801,584	65,965	1,735,619	160	129,987
Dairy product manufacturing	85	928,235	170,364	757,871	75	63,906
Fruit and vegetable processing	250	3,564,314	373,958	3,190,356	235	219,287
Oil and fat manufacturing	150	3,362,382	-18,625	3,381,007	145	186,813
Grain mill and cereal product manufacturing	65	580,533	59,643	520,890	60	44,876
Bakery product manufacturing	2,305	18,008,913	2,863,516	15,145,397	2,000	1,419,771
Sugar and confectionery manufacturing	205	1,987,845	51,831	1,936,014	185	143,601

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>112,315</b>	<b>92,569,640</b>	<b>231,520</b>	<b>767,947,427</b>	<b>5,435,775</b>	<b>58,014,692,220</b>
<b>Other individuals<sup>5</sup></b>	<b>3,625</b>	<b>3,866,870</b>	<b>1,410</b>	<b>5,611,329</b>	<b>740,620</b>	<b>939,151,982</b>
<b>Agriculture, forestry &amp; fishing</b>						
Nursery and floriculture production	25	27,965	20	75,248	1,740	17,152,545
Mushroom and vegetable growing	65	62,801	35	109,481	3,085	22,633,441
Fruit and tree nut growing	295	278,631	145	510,344	14,635	397,863,636
Sheep, beef cattle and grain farming	935	982,989	555	1,838,397	51,590	592,008,072
Other crop growing	70	70,731	25	95,937	4,045	56,581,540
Dairy cattle farming	95	94,532	25	70,560	4,255	34,645,806
Poultry farming	20	19,839	10	32,002	670	5,527,426
Deer farming	5	3,265	0	0	110	853,381
Other livestock farming	110	108,145	70	220,922	5,480	76,724,666
Aquaculture	30	31,487	20	77,908	1,005	13,655,534
Forestry and logging	490	537,879	230	902,736	22,220	671,784,696
Fishing	355	363,177	75	250,258	7,325	85,931,854
Hunting and trapping	45	39,610	5	20,553	1,710	17,046,047
Forestry support services	95	88,095	45	156,314	3,020	78,387,266
Agriculture and fishing support services	295	270,592	255	824,300	14,565	106,959,068
<b>Total Agriculture, forestry &amp; fishing</b>	<b>2,935</b>	<b>2,979,738</b>	<b>1,525</b>	<b>5,184,960</b>	<b>135,460</b>	<b>2,177,754,978</b>
<b>Mining</b>						
Coal mining	15	14,925	5	7,183	150	3,824,711
Oil and gas extraction	30	33,479	5	21,325	305	8,453,249
Metal ore mining	30	28,588	5	40,778	520	11,466,646
Construction material mining	35	37,029	5	20,459	580	13,922,992
Other non-metallic mineral mining and quarrying	30	25,885	5	32,752	670	11,676,816
Exploration	40	44,738	15	72,681	865	23,789,874
Other mining support services	115	119,498	20	76,326	1,695	45,602,440
<b>Total mining</b>	<b>295</b>	<b>304,142</b>	<b>60</b>	<b>271,504</b>	<b>4,780</b>	<b>118,736,728</b>
<b>Manufacturing</b>						
Meat and meat product manufacturing	5	6,914	10	26,347	805	4,875,194
Seafood processing	5	4,664	5	5,897	200	1,759,993
Dairy product manufacturing	0	0	5	10,064	95	865,745
Fruit and vegetable processing	5	3,140	5	18,211	315	3,191,752
Oil and fat manufacturing	5	6,843	5	21,185	175	3,230,289
Grain mill and cereal product manufacturing	0	0	5	4,987	80	548,946
Bakery product manufacturing	40	40,613	65	194,000	2,670	16,807,237
Sugar and confectionery manufacturing	5	2,996	5	15,806	255	1,648,231

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
<b>Salary &amp; wage earners<sup>4</sup></b>	<b>433,975</b>	<b>2,124,156,553</b>	<b>5,906,335</b>	<b>-12,010,816,613</b>
<b>Other individuals<sup>5</sup></b>	<b>102,960</b>	<b>803,609,238</b>	<b>718,045</b>	<b>-989,715,603</b>
<b>Agriculture, forestry &amp; fishing</b>				
Nursery and floriculture production	370	3,882,543	1,545	-4,826,922
Mushroom and vegetable growing	900	4,204,321	2,565	-7,730,595
Fruit and tree nut growing	3,595	85,616,961	11,870	-77,183,234
Sheep, beef cattle and grain farming	11,280	139,064,193	44,605	-215,456,317
Other crop growing	1,205	14,467,642	3,060	-13,937,682
Dairy cattle farming	1,015	8,015,707	3,640	-13,352,157
Poultry farming	150	762,876	580	-1,724,498
Deer farming	20	180,036	100	-918,321
Other livestock farming	1,040	23,074,257	5,125	-25,507,851
Aquaculture	200	1,726,687	905	-4,310,439
Forestry and logging	5,430	119,234,066	17,385	-124,220,323
Fishing	1,370	8,858,089	6,865	-21,741,535
Hunting and trapping	250	895,272	1,665	-4,794,625
Forestry support services	705	13,240,443	2,475	-15,724,238
Agriculture and fishing support services	2,775	12,798,806	14,120	-38,451,471
<b>Total Agriculture, forestry &amp; fishing</b>	<b>30,305</b>	<b>436,021,899</b>	<b>116,490</b>	<b>-569,880,208</b>
<b>Mining</b>				
Coal mining	20	285,395	135	-609,882
Oil and gas extraction	75	917,196	240	-1,112,584
Metal ore mining	105	2,000,213	450	-1,788,285
Construction material mining	120	5,067,864	500	-1,846,874
Other non-metallic mineral mining and quarrying	140	1,165,245	590	-2,143,647
Exploration	220	3,771,173	670	-3,191,018
Other mining support services	340	8,920,759	1,425	-6,232,518
<b>Total mining</b>	<b>1,030</b>	<b>22,127,845</b>	<b>4,015</b>	<b>-16,924,808</b>
<b>Manufacturing</b>				
Meat and meat product manufacturing	155	560,521	765	-1,770,111
Seafood processing	25	58,677	200	-502,921
Dairy product manufacturing	20	312,811	85	-226,762
Fruit and vegetable processing	60	508,497	290	-807,437
Oil and fat manufacturing	35	392,387	140	-475,744
Grain mill and cereal product manufacturing	20	84,494	65	-116,373
Bakery product manufacturing	665	3,185,570	2,385	-4,842,518
Sugar and confectionery manufacturing	45	162,348	250	-444,282

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year<sup>1</sup>**

#### **Part A: Tax Office calculated and miscellaneous items**

<b>Industry</b>	<b>Non-taxable individuals<sup>2</sup></b>	<b>Taxable individuals<sup>3</sup></b>	<b>Total individuals</b>	<b>Gross tax</b>	
	no.	no.	no.	no.	\$
Other food product manufacturing	230	430	660	570	4,678,415
Beverage manufacturing	275	1,110	1,380	1,245	33,667,551
Textile manufacturing	55	80	135	110	634,553
Leather tanning, fur dressing and leather product manufacturing	345	640	985	855	5,769,447
Textile product manufacturing	1,455	2,400	3,860	3,250	20,512,735
Knitted product manufacturing	150	210	360	290	1,555,040
Clothing and footwear manufacturing	5,600	9,070	14,670	12,755	73,332,659
Log sawmilling and timber dressing	240	720	960	865	11,843,874
Other wood product manufacturing	990	3,120	4,110	3,725	32,518,284
Pulp, paper and paperboard manufacturing	35	120	155	145	1,760,916
Converted paper product manufacturing	245	525	765	665	4,975,838
Printing and printing support services	1,675	4,315	5,990	5,425	47,265,765
Reproduction of recorded media	50	115	165	140	1,448,814
Petroleum and coal product manufacturing	55	185	240	215	2,597,845
Basic chemical manufacturing	20	55	75	70	629,780
Basic polymer manufacturing	15	60	75	70	874,034
Fertiliser and pesticide manufacturing	35	80	115	105	988,058
Pharmaceutical and medicinal product manufacturing	35	60	95	80	1,542,309
Cleaning compound and toiletry preparation manufacturing	385	785	1,170	1,000	11,298,499
Other basic chemical product manufacturing	20	105	125	120	2,138,046
Polymer product manufacturing	320	975	1,295	1,190	11,194,204
Natural rubber product manufacturing	10	45	55	55	721,679
Glass and glass product manufacturing	395	765	1,160	990	7,110,877
Ceramic product manufacturing	580	830	1,415	1,230	8,045,265
Cement, lime, plaster and concrete product manufacturing	185	490	675	610	6,170,787
Other non-metallic mineral product manufacturing	145	530	670	630	6,097,654
Basic ferrous metal manufacturing	200	900	1,100	1,020	12,154,315
Basic ferrous metal product manufacturing	65	260	325	300	3,587,101
Basic non-ferrous metal manufacturing	65	250	315	290	2,900,865
Basic non-ferrous metal product manufacturing	20	120	140	135	1,568,932
Iron and steel forging	15	50	65	60	747,636
Structural metal product manufacturing	545	2,355	2,900	2,695	31,162,154
Metal container manufacturing	430	4,705	5,130	4,995	77,279,371
Sheet metal product manufacturing (except metal structural and container manufacturing)	225	1,225	1,450	1,360	15,984,734
Other fabricated metal product manufacturing	1,040	4,505	5,545	5,185	58,701,052

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup>		Non-business net tax <sup>9</sup>		Medicare levy	
	no.	\$	no.	\$	no.	\$	no.	\$
Other food product manufacturing	430	4,378,361	336,314	4,042,047	385	312,644		
Beverage manufacturing	1,110	33,522,440	156,775	33,365,665	1,065	1,695,793		
Textile manufacturing	80	566,140	54,579	511,561	65	45,431		
Leather tanning, fur dressing and leather product manufacturing	640	5,216,389	503,510	4,712,879	565	415,123		
Textile product manufacturing	2,400	18,100,775	2,174,315	15,926,460	2,175	1,482,520		
Knitted product manufacturing	210	1,315,504	89,608	1,225,896	185	117,525		
Clothing and footwear manufacturing	9,070	63,220,280	4,265,131	58,955,149	7,940	5,263,956		
Log sawmilling and timber dressing	720	11,659,782	331,890	11,327,892	670	706,089		
Other wood product manufacturing	3,120	30,813,235	4,705,845	26,107,390	2,875	2,290,353		
Pulp, paper and paperboard manufacturing	120	1,731,687	38,132	1,693,555	115	111,256		
Converted paper product manufacturing	525	4,677,400	288,277	4,389,123	480	362,862		
Printing and printing support services	4,315	44,597,554	3,457,519	41,140,035	3,970	3,230,633		
Reproduction of recorded media	115	1,402,797	123,919	1,278,878	110	95,761		
Petroleum and coal product manufacturing	185	2,482,927	248,376	2,234,551	175	166,835		
Basic chemical manufacturing	55	603,441	56,503	546,938	50	43,267		
Basic polymer manufacturing	60	880,065	88,350	791,715	60	57,742		
Fertiliser and pesticide manufacturing	80	854,621	59,031	795,590	75	61,886		
Pharmaceutical and medicinal product manufacturing	60	1,537,771	219,394	1,318,377	60	81,728		
Cleaning compound and toiletry preparation manufacturing								
	785	10,732,470	170,083	10,562,387	715	685,117		
Other basic chemical product manufacturing	105	2,134,770	166,841	1,967,929	95	118,769		
Polymer product manufacturing	975	10,758,334	1,062,332	9,696,002	905	761,822		
Natural rubber product manufacturing	45	720,871	54,410	666,461	45	46,761		
Glass and glass product manufacturing	765	6,531,320	444,137	6,087,183	695	514,888		
Ceramic product manufacturing	830	7,097,997	254,077	6,843,920	755	555,737		
Cement, lime, plaster and concrete product manufacturing	490	5,835,986	509,507	5,326,479	450	398,952		
Other non-metallic mineral product manufacturing	530	5,869,019	1,272,911	4,596,108	485	401,678		
Basic ferrous metal manufacturing	900	12,025,305	1,267,440	10,757,865	850	806,154		
Basic ferrous metal product manufacturing	260	3,538,439	568,384	2,970,055	250	233,863		
Basic non-ferrous metal manufacturing	250	2,782,361	296,382	2,485,979	240	204,269		
Basic non-ferrous metal product manufacturing	120	1,552,130	88,183	1,463,947	115	104,423		
Iron and steel forging	50	735,224	139,618	595,606	50	48,477		
Structural metal product manufacturing	2,355	30,634,708	4,164,957	26,469,751	2,175	2,048,342		
Metal container manufacturing	4,705	78,187,416	6,890,020	71,297,396	4,540	4,944,032		
Sheet metal product manufacturing (except metal structural and container manufacturing)	1,225	15,884,234	2,024,021	13,860,213	1,165	1,087,751		
Other fabricated metal product manufacturing	4,505	57,676,649	6,803,569	50,873,080	4,255	3,930,003		

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
Other food product manufacturing	5	4,676	15	46,995	510	4,079,870
Beverage manufacturing	35	38,079	35	109,431	1,240	29,855,022
Textile manufacturing	5	2,035	5	7,038	105	484,427
Leather tanning, fur dressing and leather product manufacturing	15	11,604	20	70,537	750	4,805,493
Textile product manufacturing	50	41,246	45	140,745	3,025	16,323,598
Knitted product manufacturing	5	2,940	10	28,742	295	1,121,943
Clothing and footwear manufacturing	145	122,850	335	1,064,033	11,510	54,932,007
Log sawmilling and timber dressing	20	19,768	10	26,808	790	10,811,337
Other wood product manufacturing	60	56,800	35	98,047	3,420	28,922,437
Pulp, paper and paperboard manufacturing	5	1,200	5	18,706	140	1,512,237
Converted paper product manufacturing	10	3,995	20	49,756	625	4,196,398
Printing and printing support services	95	83,877	100	343,234	4,950	40,138,951
Reproduction of recorded media	5	1,973	5	15,296	130	1,341,792
Petroleum and coal product manufacturing	10	9,083	5	9,071	205	2,356,150
Basic chemical manufacturing	5	298	0	0	60	579,706
Basic polymer manufacturing	0	0	5	12,334	65	786,152
Fertiliser and pesticide manufacturing	5	2,956	5	5,420	95	713,756
Pharmaceutical and medicinal product manufacturing	5	3,537	5	5,547	75	1,366,322
Cleaning compound and toiletry preparation manufacturing	20	15,485	15	52,503	940	9,079,160
Other basic chemical product manufacturing	5	7,848	5	7,502	115	1,860,537
Polymer product manufacturing	30	33,812	15	50,484	1,070	9,984,235
Natural rubber product manufacturing	5	1,477	5	1,758	50	707,889
Glass and glass product manufacturing	20	15,173	30	86,280	915	6,051,248
Ceramic product manufacturing	25	21,682	35	84,729	1,080	5,831,219
Cement, lime, plaster and concrete product manufacturing	10	9,502	5	14,080	545	5,444,416
Other non-metallic mineral product manufacturing	20	18,852	5	17,205	560	5,673,451
Basic ferrous metal manufacturing	30	28,266	5	13,664	955	11,092,549
Basic ferrous metal product manufacturing	5	6,449	5	6,063	275	3,408,684
Basic non-ferrous metal manufacturing	5	5,143	5	2,139	260	2,675,552
Basic non-ferrous metal product manufacturing	5	3,914	5	3,729	125	1,434,818
Iron and steel forging	5	3,743	0	0	60	708,566
Structural metal product manufacturing	90	88,041	15	36,775	2,505	29,071,211
Metal container manufacturing	310	322,763	15	53,209	4,795	77,206,342
Sheet metal product manufacturing (except metal structural and container manufacturing)	60	56,084	5	15,628	1,275	15,523,033
Other fabricated metal product manufacturing	175	184,785	45	157,129	4,790	55,019,371



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
Other food product manufacturing	85	512,917	505	-1,195,868
Beverage manufacturing	265	3,127,504	1,030	-5,744,047
Textile manufacturing	10	35,732	110	-184,137
Leather tanning, fur dressing and leather product manufacturing	115	546,432	740	-1,562,609
Textile product manufacturing	525	2,402,317	2,870	-5,944,315
Knitted product manufacturing	30	115,037	290	-537,041
Clothing and footwear manufacturing	1,790	7,292,403	11,180	-21,397,814
Log sawmilling and timber dressing	145	1,343,518	715	-2,311,337
Other wood product manufacturing	725	3,261,450	3,020	-8,034,110
Pulp, paper and paperboard manufacturing	25	163,370	125	-462,848
Converted paper product manufacturing	95	378,688	600	-1,330,733
Printing and printing support services	845	4,290,466	4,625	-10,577,018
Reproduction of recorded media	20	101,760	130	-299,599
Petroleum and coal product manufacturing	40	299,505	180	-433,052
Basic chemical manufacturing	10	24,890	60	-136,398
Basic polymer manufacturing	20	238,491	55	-121,702
Fertiliser and pesticide manufacturing	20	89,947	80	-269,188
Pharmaceutical and medicinal product manufacturing	25	197,464	60	-165,189
Cleaning compound and toiletry preparation manufacturing	115	1,045,217	930	-2,122,788
Other basic chemical product manufacturing	20	508,992	100	-394,339
Polymer product manufacturing	205	1,268,571	980	-2,484,029
Natural rubber product manufacturing	10	25,087	45	-155,241
Glass and glass product manufacturing	175	632,411	850	-1,782,374
Ceramic product manufacturing	170	766,194	1,055	-2,425,137
Cement, lime, plaster and concrete product manufacturing	105	738,639	505	-1,233,467
Other non-metallic mineral product manufacturing	110	664,019	500	-1,508,621
Basic ferrous metal manufacturing	170	1,026,863	845	-2,577,614
Basic ferrous metal product manufacturing	60	373,092	235	-702,285
Basic non-ferrous metal manufacturing	40	201,025	235	-572,198
Basic non-ferrous metal product manufacturing	25	83,544	110	-383,342
Iron and steel forging	15	78,630	50	-108,577
Structural metal product manufacturing	525	3,893,042	2,165	-6,514,624
Metal container manufacturing	765	4,671,866	4,260	-16,681,896
Sheet metal product manufacturing (except metal structural and container manufacturing)	240	1,154,487	1,125	-3,850,224
Other fabricated metal product manufacturing	875	4,622,275	4,325	-12,609,649

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
Motor vehicle and motor vehicle part manufacturing	605	1,770	2,375	2,135	20,863,897
Other transport equipment manufacturing	1,030	4,710	5,740	5,370	60,746,625
Professional and scientific equipment manufacturing	245	1,210	1,455	1,375	18,459,485
Computer and electronic equipment manufacturing	220	910	1,130	1,045	12,575,328
Electrical equipment manufacturing	150	530	680	625	6,451,693
Domestic appliance manufacturing	30	95	125	115	1,212,349
Pump, compressor, heating and ventilation equipment manufacturing	40	125	165	150	1,549,233
Specialised machinery and equipment manufacturing	345	1,190	1,535	1,410	16,745,295
Other machinery and equipment manufacturing	85	325	405	375	4,369,508
Furniture manufacturing	1,175	3,355	4,530	4,105	32,140,534
Other manufacturing <sup>6</sup>	2,030	4,460	6,490	5,715	45,517,608
<b>Total manufacturing</b>	<b>23,865</b>	<b>64,860</b>	<b>88,725</b>	<b>79,900</b>	<b>762,500,214</b>
<b>Electricity, gas, water &amp; waste services</b>					
Electricity generation	110	220	330	300	3,065,901
Electricity transmission	5	10	10	10	127,349
Electricity distribution	5	25	25	25	305,959
On selling electricity and electricity market operation	20	55	75	70	467,849
Gas supply	115	840	950	920	12,050,220
Water supply, sewerage and drainage services	140	695	835	785	10,851,230
Waste collection services	395	1,210	1,610	1,470	13,160,350
Waste treatment, disposal and remediation services	295	965	1,260	1,175	9,971,547
<b>Total electricity, gas, water &amp; waste services</b>	<b>1,080</b>	<b>4,020</b>	<b>5,100</b>	<b>4,755</b>	<b>50,000,405</b>
<b>Construction</b>					
Residential building construction	8,115	27,305	35,420	32,430	363,342,105
Non-residential building construction	1,490	6,615	8,105	7,615	97,397,423
Heavy and civil engineering construction	2,380	13,770	16,150	15,400	190,407,007
Land development and site preparation services	3,200	11,765	14,960	13,555	168,384,238
Building structure services	12,360	60,665	73,025	69,810	608,069,306
Building installation services	12,110	74,455	86,565	82,640	955,733,600
Building completion services	37,685	153,825	191,510	181,065	1,405,289,558
Other construction services	20,640	78,110	98,750	92,885	769,024,437
<b>Total construction</b>	<b>97,975</b>	<b>426,510</b>	<b>524,485</b>	<b>495,395</b>	<b>4,557,647,674</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup>		Non-business net tax <sup>9</sup>		Medicare levy	
	no.	\$	no.	\$	no.	\$	no.	\$
Motor vehicle and motor vehicle part manufacturing	1,770	20,197,572	1,603,688	18,593,884	1,655	1,430,225		
Other transport equipment manufacturing	4,710	59,579,967	5,194,056	54,385,911	4,425	4,088,418		
Professional and scientific equipment manufacturing	1,210	18,230,126	6,284,510	11,945,616	1,150	1,166,070		
Computer and electronic equipment manufacturing	910	12,460,038	677,689	11,782,349	860	823,599		
Electrical equipment manufacturing	530	6,283,558	665,785	5,617,773	490	440,568		
Domestic appliance manufacturing	95	1,167,977	60,470	1,107,507	90	78,438		
Pump, compressor, heating and ventilation equipment manufacturing	125	1,524,117	199,040	1,325,077	115	105,381		
Specialised machinery and equipment manufacturing	1,190	16,432,008	1,830,447	14,601,561	1,125	1,095,550		
Other machinery and equipment manufacturing	325	4,325,334	620,071	3,705,263	305	290,229		
Furniture manufacturing	3,355	30,042,088	4,337,872	25,704,216	3,040	2,310,370		
Other manufacturing <sup>6</sup>	4,460	42,394,577	4,435,023	37,959,554	4,055	3,135,233		
<b>Total manufacturing</b>	<b>64,860</b>	<b>728,215,097</b>	<b>73,880,279</b>	<b>654,334,818</b>	<b>59,625</b>	<b>51,043,445</b>		
<b>Electricity, gas, water &amp; waste services</b>								
Electricity generation	220	2,719,155	154,552	2,564,603	200	188,808		
Electricity transmission	10	126,581	0	126,581	10	8,221		
Electricity distribution	25	294,359	80,243	214,116	20	19,326		
On selling electricity and electricity market operation	55	408,919	34,513	374,406	45	31,690		
Gas supply	840	11,905,946	1,066,825	10,839,121	800	786,196		
Water supply, sewerage and drainage services	695	10,788,902	1,157,817	9,631,085	660	684,502		
Waste collection services	1,210	12,669,466	1,963,151	10,706,315	1,105	909,222		
Waste treatment, disposal and remediation services	965	9,386,030	1,358,883	8,027,147	885	701,719		
<b>Total electricity, gas, water &amp; waste services</b>	<b>4,020</b>	<b>48,299,358</b>	<b>5,815,985</b>	<b>42,483,373</b>	<b>3,725</b>	<b>3,329,684</b>		
<b>Construction</b>								
Residential building construction	27,305	353,461,688	58,146,480	295,315,208	25,345	23,366,887		
Non-residential building construction	6,615	95,995,837	11,522,780	84,473,057	6,195	6,118,011		
Heavy and civil engineering construction	13,770	187,684,517	19,503,477	168,181,040	12,990	12,472,301		
Land development and site preparation services	11,765	166,017,315	24,541,715	141,475,600	10,940	10,555,272		
Building structure services	60,665	579,638,807	98,000,424	481,638,383	55,690	43,693,521		
Building installation services	74,455	948,727,892	149,906,860	798,821,032	70,275	64,895,582		
Building completion services	153,825	1,312,783,662	329,722,009	983,061,653	139,750	103,380,953		
Other construction services	78,110	726,717,513	78,503,765	648,213,748	71,295	55,035,174		
<b>Total construction</b>	<b>426,510</b>	<b>4,371,027,231</b>	<b>769,847,511</b>	<b>3,601,179,720</b>	<b>392,475</b>	<b>319,517,701</b>		

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
Motor vehicle and motor vehicle part manufacturing	55	41,640	20	68,433	1,950	19,428,561
Other transport equipment manufacturing	175	167,794	60	197,238	4,980	57,300,956
Professional and scientific equipment manufacturing	50	46,635	25	102,180	1,300	17,584,263
Computer and electronic equipment manufacturing	20	21,089	40	119,795	1,000	11,424,802
Electrical equipment manufacturing	15	11,764	5	20,590	585	5,775,089
Domestic appliance manufacturing	5	2,149	5	9,543	105	1,062,901
Pump, compressor, heating and ventilation equipment manufacturing	5	1,243	5	3,484	140	1,446,997
Specialised machinery and equipment manufacturing	55	52,569	10	20,889	1,330	15,481,075
Other machinery and equipment manufacturing	15	15,799	5	15,532	355	4,107,417
Furniture manufacturing	80	69,744	50	155,076	3,675	28,531,036
Other manufacturing <sup>6</sup>	70	60,204	180	559,804	5,135	38,288,691
<b>Total manufacturing</b>	<b>1,880</b>	<b>1,785,736</b>	<b>1,330</b>	<b>4,223,678</b>	<b>73,460</b>	<b>678,459,054</b>
<b>Electricity, gas, water &amp; waste services</b>						
Electricity generation	10	7,767	5	18,114	260	2,476,560
Electricity transmission	5	731	0	0	10	125,035
Electricity distribution	5	1,266	5	1,804	25	283,139
On selling electricity and electricity market operation	5	555	5	6,853	55	400,428
Gas supply	25	21,638	20	76,329	870	11,569,039
Water supply, sewerage and drainage services	25	27,540	15	36,627	750	10,414,169
Waste collection services	45	38,451	20	60,010	1,325	12,025,280
Waste treatment, disposal and remediation services	30	28,236	15	53,852	1,055	8,927,694
<b>Total electricity, gas, water &amp; waste services</b>	<b>135</b>	<b>126,184</b>	<b>80</b>	<b>253,589</b>	<b>4,355</b>	<b>46,221,344</b>
<b>Construction</b>						
Residential building construction	905	933,243	340	1,189,793	29,840	318,317,633
Non-residential building construction	255	250,902	100	368,793	7,020	86,158,974
Heavy and civil engineering construction	590	583,232	215	744,463	14,370	179,332,489
Land development and site preparation services	540	575,892	75	242,829	12,550	152,975,923
Building structure services	1,965	1,907,843	480	1,556,462	62,660	564,605,020
Building installation services	2,760	2,602,517	605	1,821,938	77,710	914,876,163
Building completion services	3,510	3,254,854	1,210	3,457,069	161,290	1,261,944,973
Other construction services	2,195	2,038,599	1,505	4,882,236	82,480	702,707,494
<b>Total construction</b>	<b>12,720</b>	<b>12,147,082</b>	<b>4,530</b>	<b>14,263,583</b>	<b>447,920</b>	<b>4,180,918,669</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
Motor vehicle and motor vehicle part manufacturing	370	2,004,263	1,785	-4,687,066
Other transport equipment manufacturing	910	4,215,802	4,490	-13,615,534
Professional and scientific equipment manufacturing	430	3,543,379	945	-3,149,751
Computer and electronic equipment manufacturing	185	885,036	885	-2,539,713
Electrical equipment manufacturing	125	533,811	500	-1,376,380
Domestic appliance manufacturing	15	124,596	95	-245,919
Pump, compressor, heating and ventilation equipment manufacturing	40	194,992	110	-373,736
Specialised machinery and equipment manufacturing	310	1,850,116	1,120	-3,247,718
Other machinery and equipment manufacturing	80	538,075	290	-1,033,398
Furniture manufacturing	775	3,455,974	3,270	-8,109,930
Other manufacturing <sup>6</sup>	970	5,159,918	4,825	-10,291,691
<b>Total manufacturing</b>	<b>13,645</b>	<b>73,947,112</b>	<b>67,180</b>	<b>-174,670,394</b>
<b>Electricity, gas, water &amp; waste services</b>				
Electricity generation	45	274,901	260	-641,471
Electricity transmission	5	4,148	10	-19,621
Electricity distribution	5	64,534	20	-65,813
On selling electricity and electricity market operation	15	58,628	55	-110,509
Gas supply	145	853,457	775	-2,078,108
Water supply, sewerage and drainage services	155	1,066,509	635	-1,971,948
Waste collection services	285	1,688,909	1,175	-2,854,605
Waste treatment, disposal and remediation services	220	1,157,101	950	-2,403,386
<b>Total electricity, gas, water &amp; waste services</b>	<b>875</b>	<b>5,168,187</b>	<b>3,885</b>	<b>-10,145,461</b>
<b>Construction</b>				
Residential building construction	8,245	67,238,871	24,260	-79,706,123
Non-residential building construction	1,710	14,366,697	5,865	-19,935,613
Heavy and civil engineering construction	2,750	16,717,578	12,670	-40,175,754
Land development and site preparation services	2,865	27,253,150	10,980	-38,189,264
Building structure services	13,710	61,749,996	55,360	-160,658,795
Building installation services	17,970	101,725,493	64,645	-206,424,665
Building completion services	43,085	191,108,903	134,635	-379,943,081
Other construction services	14,505	64,252,041	77,915	-200,521,042
<b>Total construction</b>	<b>104,830</b>	<b>544,412,729</b>	<b>386,330</b>	<b>-1,125,554,337</b>

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year<sup>1</sup>**

#### **Part A: Tax Office calculated and miscellaneous items**

<b>Industry</b>	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
<b>Wholesale trade</b>					
Agricultural product wholesaling	805	1,820	2,630	2,270	30,376,108
Mineral, metal and chemical wholesaling	850	2,360	3,210	2,865	29,038,782
Timber and hardware goods wholesaling	510	1,445	1,960	1,780	23,132,481
Specialised industrial machinery and equipment wholesaling	170	530	700	620	8,318,126
Other machinery and equipment wholesaling	750	2,400	3,150	2,840	36,148,939
Motor vehicle and motor vehicle parts wholesaling	690	2,035	2,725	2,415	26,059,046
Grocery, liquor and tobacco product wholesaling	1,225	3,405	4,630	4,115	43,621,942
Textile, clothing and footwear wholesaling	1,165	2,900	4,065	3,565	34,119,491
Pharmaceutical and toiletry goods wholesaling	350	875	1,225	1,080	11,232,099
Furniture, floor covering and other goods wholesaling	2,525	5,950	8,475	7,420	69,175,984
Commission-based wholesaling	930	2,600	3,530	3,190	32,915,365
<b>Total wholesale trade</b>	<b>9,975</b>	<b>26,320</b>	<b>36,295</b>	<b>32,155</b>	<b>344,138,363</b>
<b>Retail trade</b>					
Motor vehicle retailing	800	1,970	2,770	2,395	24,116,546
Motor vehicle parts and tyre retailing	505	1,585	2,095	1,880	17,800,913
Fuel retailing	250	625	880	760	7,407,650
Supermarket and grocery stores	1,775	3,320	5,095	4,380	28,278,354
Specialised food retailing	3,130	7,455	10,585	9,265	73,965,216
Furniture, floor coverings, houseware and textile goods retailing	2,415	4,560	6,975	5,900	49,431,303
Electrical and electronic goods retailing	1,770	6,035	7,805	7,120	69,899,621
Hardware, building and garden supplies retailing	1,685	3,535	5,220	4,530	42,556,388
Recreational goods retailing	2,665	5,825	8,485	7,410	63,637,843
Clothing, footwear and personal accessory retailing	8,020	14,795	22,815	19,340	159,053,022
Department stores	40	105	145	135	907,812
Pharmaceutical and other store-based retailing	12,125	23,195	35,325	30,005	437,623,874
Non-store retailing	5,755	14,555	20,310	17,975	142,693,868
Retail commission-based buying and/or selling	3,375	8,935	12,305	11,055	83,999,474
<b>Total retail trade</b>	<b>44,315</b>	<b>96,490</b>	<b>140,805</b>	<b>122,155</b>	<b>1,201,371,884</b>
<b>Accommodation &amp; food services</b>					
Accommodation	2,605	4,615	7,220	6,170	87,090,428
Cafes, restaurants and takeaway food services	14,640	29,120	43,765	37,555	246,740,751
Pubs, taverns and bars	450	1,240	1,690	1,500	14,996,028
Clubs (hospitality)	155	580	735	695	6,049,997
<b>Total accommodation &amp; food services</b>	<b>17,855</b>	<b>35,555</b>	<b>53,410</b>	<b>45,920</b>	<b>354,877,204</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup>	Non-business net tax <sup>9</sup>	Medicare levy	
	no.	\$	\$	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	1,820	29,445,206	368,577	29,076,629	1,655	1,718,335
Mineral, metal and chemical wholesaling	2,360	27,869,217	2,387,701	25,481,516	2,150	1,895,550
Timber and hardware goods wholesaling	1,445	22,580,656	5,415,310	17,165,346	1,320	1,346,914
Specialised industrial machinery and equipment wholesaling	530	8,260,002	1,955,266	6,304,736	490	511,452
Other machinery and equipment wholesaling	2,400	35,330,766	3,280,280	32,050,486	2,235	2,239,654
Motor vehicle and motor vehicle parts wholesaling	2,035	25,586,814	3,104,906	22,481,908	1,870	1,707,587
Grocery, liquor and tobacco product wholesaling	3,405	42,142,064	4,484,100	37,657,964	3,085	2,761,031
Textile, clothing and footwear wholesaling	2,900	31,935,661	2,466,769	29,468,892	2,620	2,241,284
Pharmaceutical and toiletry goods wholesaling	875	10,914,522	958,395	9,956,127	800	722,437
Furniture, floor covering and other goods wholesaling	5,950	65,859,647	5,225,954	60,633,693	5,425	4,597,218
Commission-based wholesaling	2,600	31,608,835	4,620,118	26,988,717	2,405	2,139,512
<b>Total wholesale trade</b>	<b>26,320</b>	<b>331,533,390</b>	<b>34,267,377</b>	<b>297,266,013</b>	<b>24,045</b>	<b>21,880,974</b>
<b>Retail trade</b>						
Motor vehicle retailing	1,970	23,346,350	3,087,797	20,258,553	1,820	1,599,109
Motor vehicle parts and tyre retailing	1,585	17,139,766	1,989,439	15,150,327	1,465	1,227,156
Fuel retailing	625	6,943,150	305,198	6,637,952	565	483,879
Supermarket and grocery stores	3,320	25,018,100	4,244,189	20,773,911	2,725	1,915,217
Specialised food retailing	7,455	68,923,399	10,702,182	58,221,217	6,605	5,091,020
Furniture, floor coverings, houseware and textile goods retailing	4,560	46,316,994	4,462,839	41,854,155	4,090	3,276,416
Electrical and electronic goods retailing	6,035	67,940,688	4,552,722	63,387,966	5,510	4,744,611
Hardware, building and garden supplies retailing	3,535	40,220,971	2,935,515	37,285,456	3,195	2,715,292
Recreational goods retailing	5,825	60,196,961	5,329,763	54,867,198	5,330	4,330,900
Clothing, footwear and personal accessory retailing	14,795	148,477,019	9,850,021	138,626,998	13,140	10,383,786
Department stores	105	828,117	14,261	813,856	95	67,341
Pharmaceutical and other store-based retailing	23,195	428,062,705	128,921,436	299,141,269	21,150	23,683,231
Non-store retailing	14,555	134,533,827	4,642,101	129,891,726	13,225	10,138,153
Retail commission-based buying and/or selling	8,935	78,090,389	3,298,342	74,792,047	8,065	6,004,762
<b>Total retail trade</b>	<b>96,490</b>	<b>1,146,038,436</b>	<b>184,335,806</b>	<b>961,702,630</b>	<b>86,985</b>	<b>75,660,873</b>
<b>Accommodation &amp; food services</b>						
Accommodation	4,615	83,345,309	5,250,841	78,094,468	4,250	4,761,621
Cafes, restaurants and takeaway food services	29,120	221,961,633	24,294,925	197,666,708	25,255	17,662,350
Pubs, taverns and bars	1,240	14,380,816	1,624,168	12,756,648	1,130	970,375
Clubs (hospitality)	580	5,661,892	201,300	5,460,592	525	412,263
<b>Total accommodation &amp; food services</b>	<b>35,555</b>	<b>325,349,650</b>	<b>31,371,234</b>	<b>293,978,416</b>	<b>31,160</b>	<b>23,806,609</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
<b>Wholesale trade</b>						
Agricultural product wholesaling	55	49,936	45	114,958	2,165	24,280,961
Mineral, metal and chemical wholesaling	45	47,225	50	154,061	2,670	25,368,864
Timber and hardware goods wholesaling	50	51,106	25	76,614	1,620	19,637,832
Specialised industrial machinery and equipment wholesaling	20	17,363	5	14,814	590	7,843,096
Other machinery and equipment wholesaling	70	64,095	75	248,998	2,665	32,555,540
Motor vehicle and motor vehicle parts wholesaling	50	52,473	45	171,957	2,195	24,041,192
Grocery, liquor and tobacco product wholesaling	85	79,931	95	344,777	3,795	36,667,339
Textile, clothing and footwear wholesaling	60	48,537	130	410,726	3,235	29,086,797
Pharmaceutical and toiletry goods wholesaling	20	13,058	30	94,603	1,015	9,394,586
Furniture, floor covering and other goods wholesaling	135	126,211	200	658,846	6,855	58,886,273
Commission-based wholesaling	60	50,310	80	244,022	2,925	28,671,033
<b>Total wholesale trade</b>	<b>645</b>	<b>600,245</b>	<b>780</b>	<b>2,534,376</b>	<b>29,735</b>	<b>296,433,513</b>
<b>Retail trade</b>						
Motor vehicle retailing	60	56,195	35	134,610	2,160	21,729,710
Motor vehicle parts and tyre retailing	30	37,007	45	157,347	1,730	16,257,895
Fuel retailing	20	15,359	10	18,167	710	6,351,383
Supermarket and grocery stores	60	54,205	85	282,852	3,855	22,725,508
Specialised food retailing	180	154,221	220	704,305	8,530	64,093,476
Furniture, floor coverings, houseware and textile goods retailing	100	80,296	155	434,576	5,475	40,300,148
Electrical and electronic goods retailing	135	106,987	380	1,339,979	6,530	64,455,871
Hardware, building and garden supplies retailing	75	62,929	90	305,407	4,220	36,271,984
Recreational goods retailing	125	101,408	220	649,073	6,880	55,064,256
Clothing, footwear and personal accessory retailing	270	213,812	755	2,282,365	17,625	133,705,889
Department stores	0	0	5	11,685	115	778,310
Pharmaceutical and other store-based retailing	475	437,424	925	3,223,941	28,200	382,135,608
Non-store retailing	320	239,324	875	2,737,835	16,740	126,095,171
Retail commission-based buying and/or selling	165	128,362	435	1,355,276	10,355	72,367,225
<b>Total retail trade</b>	<b>2,015</b>	<b>1,687,529</b>	<b>4,225</b>	<b>13,637,418</b>	<b>113,125</b>	<b>1,042,332,434</b>
<b>Accommodation &amp; food services</b>						
Accommodation	120	119,300	60	177,312	5,810	70,644,142
Cafes, restaurants and takeaway food services	525	460,156	750	2,313,714	33,525	205,332,550
Pubs, taverns and bars	45	44,022	50	169,963	1,365	12,980,236
Clubs (hospitality)	10	7,925	30	115,477	635	5,345,027
<b>Total accommodation &amp; food services</b>	<b>700</b>	<b>631,403</b>	<b>895</b>	<b>2,776,466</b>	<b>41,335</b>	<b>294,301,955</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
<b>Wholesale trade</b>				
Agricultural product wholesaling	500	5,525,435	1,865	-6,312,996
Mineral, metal and chemical wholesaling	500	3,747,165	2,440	-6,363,891
Timber and hardware goods wholesaling	405	5,270,941	1,375	-4,640,761
Specialised industrial machinery and equipment wholesaling	160	1,808,834	475	-1,574,823
Other machinery and equipment wholesaling	560	4,418,603	2,320	-7,060,790
Motor vehicle and motor vehicle parts wholesaling	530	3,469,291	1,900	-5,273,768
Grocery, liquor and tobacco product wholesaling	890	7,560,363	3,315	-9,359,760
Textile, clothing and footwear wholesaling	655	4,579,216	2,995	-7,703,327
Pharmaceutical and toiletry goods wholesaling	195	1,436,478	925	-2,383,868
Furniture, floor covering and other goods wholesaling	1,390	8,557,074	6,215	-16,204,979
Commission-based wholesaling	665	4,167,698	2,555	-7,786,477
<b>Total wholesale trade</b>	<b>6,450</b>	<b>50,541,098</b>	<b>26,395</b>	<b>-74,665,440</b>
<b>Retail trade</b>				
Motor vehicle retailing	515	3,391,436	1,900	-5,857,405
Motor vehicle parts and tyre retailing	375	2,026,821	1,540	-3,872,114
Fuel retailing	200	1,539,742	580	-1,686,572
Supermarket and grocery stores	1,080	4,711,011	3,330	-7,619,709
Specialised food retailing	1,965	10,619,973	7,595	-18,417,998
Furniture, floor coverings, houseware and textile goods retailing	1,085	6,607,929	5,105	-12,170,113
Electrical and electronic goods retailing	1,170	5,815,587	6,040	-15,242,905
Hardware, building and garden supplies retailing	760	8,919,461	3,945	-9,563,371
Recreational goods retailing	1,210	7,004,010	6,470	-16,211,530
Clothing, footwear and personal accessory retailing	2,965	32,570,862	17,530	-39,524,589
Department stores	15	95,850	115	-237,673
Pharmaceutical and other store-based retailing	6,210	109,724,727	25,415	-76,117,322
Non-store retailing	2,200	10,142,178	16,705	-37,947,929
Retail commission-based buying and/or selling	1,300	6,716,935	10,320	-22,400,450
<b>Total retail trade</b>	<b>21,055</b>	<b>209,886,522</b>	<b>106,585</b>	<b>-266,869,680</b>
<b>Accommodation &amp; food services</b>				
Accommodation	1,295	18,853,564	5,095	-18,881,460
Cafes, restaurants and takeaway food services	6,785	29,137,094	32,025	-72,786,209
Pubs, taverns and bars	250	1,840,464	1,305	-3,574,442
Clubs (hospitality)	85	425,653	615	-1,440,351
<b>Total accommodation &amp; food services</b>	<b>8,410</b>	<b>50,256,775</b>	<b>39,035</b>	<b>-96,682,462</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
<b>Transport, postal &amp; warehousing</b>					
Road freight transport	12,010	43,795	55,805	51,755	424,406,939
Road passenger transport	10,645	20,760	31,405	28,545	197,964,677
Rail freight transport	5	15	20	20	216,869
Rail passenger transport	15	15	30	25	164,074
Water freight transport	60	195	255	235	2,840,756
Water passenger transport	40	140	180	160	2,226,162
Air and space transport	125	580	705	645	13,710,856
Scenic and sightseeing transport	520	1,405	1,925	1,710	24,181,886
Pipeline and other transport	100	380	480	445	6,526,267
Postal and courier pick-up and delivery services	11,515	34,165	45,680	42,330	313,524,850
Water transport support services	350	1,740	2,090	1,970	29,678,696
Airport operations and other air transport support services	150	695	845	795	14,246,167
Other transport support services	18,955	33,110	52,065	47,020	278,660,201
Warehousing and storage services	210	785	995	930	10,291,887
<b>Total transport, postal &amp; warehousing</b>	<b>54,695</b>	<b>137,785</b>	<b>192,480</b>	<b>176,590</b>	<b>1,318,640,287</b>
<b>Information media &amp; telecommunications</b>					
Newspaper, periodical, book and directory publishing	635	1,530	2,165	1,925	22,647,629
Software publishing	55	460	515	495	7,933,262
Motion picture and video activities	1,865	6,820	8,685	8,025	88,580,986
Sound recording and music publishing	720	2,365	3,085	2,870	25,373,140
Radio broadcasting	35	190	225	220	2,911,260
Television broadcasting	75	320	395	365	3,822,819
Internet publishing and broadcasting	570	2,390	2,955	2,760	35,531,303
Telecommunications services	120	515	635	590	6,705,145
Internet service providers and web search portals	230	745	970	885	10,006,837
Data processing, web hosting and electronic information storage	1,020	2,880	3,900	3,540	30,964,574
Libraries and archives	145	485	625	580	5,690,114
Other information services	15	85	100	95	1,123,074
<b>Total information media &amp; telecommunications</b>	<b>5,480</b>	<b>18,780</b>	<b>24,260</b>	<b>22,345</b>	<b>241,290,143</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup>	Non-business net tax <sup>9</sup>	Medicare levy	
	no.	\$	\$	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	43,795	399,714,612	55,226,438	344,488,174	40,160	30,915,849
Road passenger transport	20,760	174,103,079	20,085,012	154,018,067	17,600	13,230,177
Rail freight transport	15	220,597	2,237	218,360	15	14,782
Rail passenger transport	15	141,777	1,160	140,617	15	10,664
Water freight transport	195	2,696,819	154,111	2,542,708	180	175,153
Water passenger transport	140	2,222,697	162,334	2,060,363	130	133,151
Air and space transport	580	13,636,270	145,433	13,490,837	545	738,529
Scenic and sightseeing transport	1,405	23,595,717	1,295,001	22,300,716	1,300	1,369,449
Pipeline and other transport	380	6,382,060	917,597	5,464,463	355	375,170
Postal and courier pick-up and delivery services	34,165	287,137,685	26,530,629	260,607,056	30,905	22,664,634
Water transport support services	1,740	29,409,412	2,844,690	26,564,722	1,630	1,783,724
Airport operations and other air transport support services	695	13,790,288	634,178	13,156,110	655	801,050
Other transport support services	33,110	236,403,163	19,868,040	216,535,123	27,130	18,964,784
Warehousing and storage services	785	9,948,841	709,269	9,239,572	740	665,919
<b>Total transport, postal &amp; warehousing</b>	<b>137,785</b>	<b>1,199,403,017</b>	<b>128,576,130</b>	<b>1,070,826,887</b>	<b>121,360</b>	<b>91,843,035</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	1,530	21,844,782	1,706,801	20,137,981	1,425	1,400,818
Software publishing	460	7,943,770	556,255	7,387,515	445	497,792
Motion picture and video activities	6,820	86,740,846	6,704,045	80,036,801	6,365	5,801,382
Sound recording and music publishing	2,365	24,451,117	1,633,897	22,817,220	2,195	1,780,469
Radio broadcasting	190	2,881,350	183,359	2,697,991	180	183,341
Television broadcasting	320	3,720,014	293,972	3,426,042	300	261,337
Internet publishing and broadcasting	2,390	35,227,804	2,582,550	32,645,254	2,260	2,256,857
Telecommunications services	515	6,444,611	569,861	5,874,750	470	436,220
Internet service providers and web search portals	745	9,778,968	343,862	9,435,106	685	643,746
Data processing, web hosting and electronic information storage	2,880	29,572,645	1,513,771	28,058,874	2,650	2,138,108
Libraries and archives	485	5,363,161	298,091	5,065,070	455	385,054
Other information services	85	1,109,865	171,909	937,956	75	73,387
<b>Total information media &amp; telecommunications</b>	<b>18,780</b>	<b>235,078,933</b>	<b>16,558,372</b>	<b>218,520,561</b>	<b>17,505</b>	<b>15,858,511</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>						
Road freight transport	1,055	937,107	600	1,810,334	46,760	383,385,964
Road passenger transport	360	358,640	510	1,681,772	23,435	160,575,963
Rail freight transport	5	2,678	0	0	15	207,138
Rail passenger transport	0	0	0	0	20	137,361
Water freight transport	5	5,108	5	5,320	210	2,283,457
Water passenger transport	5	5,793	0	0	150	1,971,092
Air and space transport	20	20,680	20	64,276	620	12,336,859
Scenic and sightseeing transport	45	44,447	25	86,441	1,565	21,294,141
Pipeline and other transport	10	7,657	5	12,642	410	5,612,119
Postal and courier pick-up and delivery services	600	496,338	1,170	3,908,792	37,390	273,919,743
Water transport support services	80	73,814	45	172,047	1,830	28,379,208
Airport operations and other air transport support services	25	16,130	25	93,070	765	13,026,190
Other transport support services	485	431,723	705	2,192,404	36,545	226,533,757
Warehousing and storage services	15	14,151	15	54,213	855	8,879,843
<b>Total transport, postal &amp; warehousing</b>	<b>2,700</b>	<b>2,414,266</b>	<b>3,120</b>	<b>10,081,311</b>	<b>150,575</b>	<b>1,138,542,835</b>
<b>Information media &amp; telecommunications</b>						
Newspaper, periodical, book and directory publishing	60	49,939	75	268,156	1,805	18,247,373
Software publishing	20	19,302	55	218,563	480	7,782,540
Motion picture and video activities	175	152,133	580	1,775,564	7,310	80,565,246
Sound recording and music publishing	60	51,651	155	478,372	2,505	23,278,909
Radio broadcasting	5	6,969	5	18,412	205	2,724,281
Television broadcasting	10	7,094	20	49,665	350	3,522,895
Internet publishing and broadcasting	75	64,627	120	438,819	2,620	32,954,082
Telecommunications services	10	10,840	20	62,624	560	6,266,569
Internet service providers and web search portals	20	18,012	40	149,651	810	9,381,505
Data processing, web hosting and electronic information storage	50	44,822	230	770,135	3,275	27,547,903
Libraries and archives	10	7,645	35	102,787	550	4,762,645
Other information services	5	2,586	10	32,281	90	1,036,628
<b>Total information media &amp; telecommunications</b>	<b>500</b>	<b>435,620</b>	<b>1,350</b>	<b>4,365,029</b>	<b>20,550</b>	<b>218,070,576</b>

# **Taxation statistics 2009–10**

## **Table 4: Personal tax**

### **Selected items, by fine industry, 2009–10 income year<sup>1</sup>**

#### **Part A: Tax Office calculated and miscellaneous items**

<b>Industry</b>	<b>Tax payable</b>		<b>Tax refundable</b>	
	no.	\$	no.	\$
<b>Transport, postal &amp; warehousing</b>				
Road freight transport	8,580	36,568,422	43,370	-112,565,695
Road passenger transport	5,375	20,154,059	20,945	-48,037,377
Rail freight transport	5	2,703	15	-52,861
Rail passenger transport	5	25,961	20	-60,136
Water freight transport	40	242,722	185	-806,878
Water passenger transport	25	208,793	140	-719,684
Air and space transport	135	1,804,477	525	-2,555,133
Scenic and sightseeing transport	330	3,536,050	1,400	-5,194,594
Pipeline and other transport	95	2,044,313	350	-1,031,226
Postal and courier pick-up and delivery services	6,180	20,956,650	36,205	-79,511,983
Water transport support services	325	2,691,724	1,650	-6,254,618
Airport operations and other air transport support services	140	871,667	660	-2,386,504
Other transport support services	6,810	18,080,268	36,655	-76,656,876
Warehousing and storage services	165	1,094,489	765	-2,184,545
<b>Total transport, postal &amp; warehousing</b>	<b>28,205</b>	<b>108,282,298</b>	<b>142,895</b>	<b>-338,018,110</b>
<b>Information media &amp; telecommunications</b>				
Newspaper, periodical, book and directory publishing	365	2,160,706	1,600	-4,940,445
Software publishing	115	637,607	385	-1,138,643
Motion picture and video activities	1,445	9,048,349	6,720	-20,056,817
Sound recording and music publishing	405	1,990,858	2,475	-5,761,112
Radio broadcasting	40	228,422	175	-446,265
Television broadcasting	55	285,344	315	-940,456
Internet publishing and broadcasting	545	3,091,091	2,235	-7,136,648
Telecommunications services	100	802,323	510	-1,393,924
Internet service providers and web search portals	130	756,748	770	-2,013,511
Data processing, web hosting and electronic information storage	480	2,558,619	3,205	-6,940,874
Libraries and archives	90	521,743	505	-1,253,075
Other information services	15	132,690	80	-266,538
<b>Total information media &amp; telecommunications</b>	<b>3,785</b>	<b>22,214,500</b>	<b>18,980</b>	<b>-52,288,308</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
<b>Financial &amp; insurance services</b>					
Central banking	5	10	10	10	119,348
Depository financial intermediation	80	290	370	340	12,314,974
Non-depository financing	450	1,045	1,495	1,290	16,567,388
Financial asset investing	161,945	348,350	510,295	459,495	7,551,465,931
Life insurance	80	195	275	245	2,886,654
Health and general insurance	530	1,915	2,445	2,225	29,581,432
Superannuation funds	50	155	205	190	3,843,938
Auxiliary finance and investment services	6,140	22,230	28,370	25,885	526,512,900
Auxiliary insurance services	1,320	4,095	5,420	5,030	59,249,109
<b>Total financial &amp; insurance services</b>	<b>170,600</b>	<b>378,285</b>	<b>548,885</b>	<b>494,700</b>	<b>8,202,541,674</b>
<b>Rental, hiring &amp; real estate services</b>					
Motor vehicle and transport equipment rental and hiring	995	2,685	3,680	3,190	63,614,283
Farm animal and bloodstock leasing	15	20	30	25	316,730
Other goods and equipment rental and hiring	3,580	10,725	14,300	12,855	141,209,286
Non-financial intangible assets (except copyrights) leasing	445	1,530	1,975	1,875	31,756,396
Property operators	16,040	54,580	70,620	64,605	1,699,375,874
Real estate services	5,220	14,265	19,490	17,380	274,146,675
<b>Total rental, hiring &amp; real estate services</b>	<b>26,295</b>	<b>83,800</b>	<b>110,095</b>	<b>99,930</b>	<b>2,210,419,244</b>
<b>Professional, scientific &amp; technical services</b>					
Scientific research services	825	3,710	4,540	4,235	73,823,156
Architectural, engineering and technical services	20,010	79,205	99,215	91,925	1,231,430,738
Legal and accounting services	21,240	76,460	97,700	90,250	1,660,708,944
Advertising services	5,620	20,250	25,870	23,980	271,018,611
Market research and statistical services	1,840	6,410	8,250	7,575	99,767,052
Management and related consulting services	13,880	56,300	70,185	64,655	1,343,953,128
Veterinary services	545	2,125	2,670	2,435	42,137,247
Other professional, scientific and technical services	10,195	27,135	37,330	33,660	299,442,665
Computer system design and related services	9,940	57,355	67,300	63,465	980,083,634
<b>Total professional, scientific &amp; technical services</b>	<b>84,105</b>	<b>328,955</b>	<b>413,060</b>	<b>382,175</b>	<b>6,002,365,175</b>
<b>Administrative &amp; support services</b>					
Employment services	2,110	8,390	10,500	9,765	117,398,617
Travel agency and tour arrangement services	1,570	3,230	4,800	4,245	34,473,748
Other administrative services	12,725	35,310	48,035	43,590	349,135,564
Building cleaning, pest control and gardening services	62,200	119,990	182,190	164,300	928,644,330
Packaging services	430	1,090	1,520	1,365	9,653,189
<b>Total administrative &amp; support services</b>	<b>79,030</b>	<b>168,010</b>	<b>247,045</b>	<b>223,270</b>	<b>1,439,305,448</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup>		Non-business net tax <sup>9</sup>		Medicare levy	
	no.	\$		\$		\$	no.	\$
<b>Financial &amp; insurance services</b>								
Central banking	10	116,953	32	116,921	10	7,385		
Depository financial intermediation	290	12,477,070	721,933	11,755,137	280	558,084		
Non-depository financing	1,045	16,172,993	660,222	15,512,771	965	973,650		
Financial asset investing	348,350	7,331,587,999	13,446,296	7,318,141,703	321,835	393,531,891		
Life insurance	195	2,842,520	453,493	2,389,027	190	185,061		
Health and general insurance	1,915	29,167,621	2,715,590	26,452,031	1,800	1,832,833		
Superannuation funds	155	3,722,509	365,267	3,357,242	145	195,677		
Auxiliary finance and investment services	22,230	523,724,838	32,841,009	490,883,829	20,990	27,971,889		
Auxiliary insurance services	4,095	57,023,352	7,608,359	49,414,993	3,800	3,639,121		
<b>Total financial &amp; insurance services</b>	<b>378,285</b>	<b>7,976,835,855</b>	<b>58,812,200</b>	<b>7,918,023,655</b>	<b>350,010</b>	<b>428,895,591</b>		
<b>Rental, hiring &amp; real estate services</b>								
Motor vehicle and transport equipment rental and hiring	2,685	62,919,857	870,564	62,049,293	2,520	3,296,581		
Farm animal and bloodstock leasing	20	321,149	22,456	298,693	15	19,329		
Other goods and equipment rental and hiring	10,725	136,750,839	8,559,408	128,191,431	9,950	9,078,069		
Non-financial intangible assets (except copyrights) leasing	1,530	30,538,031	3,331,029	27,207,002	1,405	1,701,379		
Property operators	54,580	1,702,248,439	41,339,476	1,660,908,963	51,025	82,222,314		
Real estate services	14,265	269,859,345	24,996,964	244,862,381	13,270	15,307,422		
<b>Total rental, hiring &amp; real estate services</b>	<b>83,800</b>	<b>2,202,637,660</b>	<b>79,119,897</b>	<b>2,123,517,763</b>	<b>78,185</b>	<b>111,625,094</b>		
<b>Professional, scientific &amp; technical services</b>								
Scientific research services	3,710	73,360,794	6,252,940	67,107,854	3,535	4,276,791		
Architectural, engineering and technical services	79,205	1,217,215,777	137,058,301	1,080,157,476	74,935	76,896,531		
Legal and accounting services	76,460	1,646,970,352	619,420,599	1,027,549,753	71,940	89,730,396		
Advertising services	20,250	264,574,150	14,044,939	250,529,211	18,845	17,242,885		
Market research and statistical services	6,410	97,856,897	6,048,361	91,808,536	6,010	6,139,757		
Management and related consulting services	56,300	1,329,105,877	119,373,830	1,209,732,047	53,700	72,615,838		
Veterinary services	2,125	42,430,403	13,012,936	29,417,467	2,045	2,470,044		
Other professional, scientific and technical services	27,135	282,890,916	15,314,921	267,575,995	24,710	20,146,328		
Computer system design and related services	57,355	991,071,925	72,911,067	918,160,858	54,610	60,630,875		
<b>Total professional, scientific &amp; technical services</b>	<b>328,955</b>	<b>5,945,477,091</b>	<b>1,003,437,895</b>	<b>4,942,039,196</b>	<b>310,330</b>	<b>350,149,445</b>		
<b>Administrative &amp; support services</b>								
Employment services	8,390	114,333,151	9,338,897	104,994,254	7,855	7,479,094		
Travel agency and tour arrangement services	3,230	31,502,178	3,864,586	27,637,592	2,940	2,295,326		
Other administrative services	35,310	325,652,674	24,267,011	301,385,663	32,350	24,656,568		
Building cleaning, pest control and gardening services	119,990	789,654,840	71,418,846	718,235,994	102,325	66,901,974		
Packaging services	1,090	8,819,065	763,382	8,055,683	980	701,858		
<b>Total administrative &amp; support services</b>	<b>168,010</b>	<b>1,269,961,908</b>	<b>109,652,722</b>	<b>1,160,309,186</b>	<b>146,450</b>	<b>102,034,820</b>		

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>						
Central banking	0	0	5	2,370	10	114,760
Depository financial intermediation	5	3,250	5	15,145	325	11,408,166
Non-depository financing	20	13,901	40	142,582	1,280	12,965,143
Financial asset investing	5,895	5,709,569	2,990	10,656,948	452,280	4,853,756,538
Life insurance	5	3,481	10	28,105	235	2,335,619
Health and general insurance	40	38,506	75	261,980	2,135	26,659,288
Superannuation funds	5	3,481	5	5,941	190	3,094,179
Auxiliary finance and investment services	450	424,019	885	3,007,351	25,065	449,745,618
Auxiliary insurance services	80	74,405	150	452,395	4,660	50,537,872
<b>Total financial &amp; insurance services</b>	<b>6,500</b>	<b>6,270,612</b>	<b>4,160</b>	<b>14,572,817</b>	<b>486,180</b>	<b>5,410,617,183</b>
<b>Rental, hiring &amp; real estate services</b>						
Motor vehicle and transport equipment rental and hiring	75	63,392	60	223,411	3,135	50,331,828
Farm animal and bloodstock leasing	5	1,306	0	0	20	259,087
Other goods and equipment rental and hiring	285	241,710	380	1,245,964	12,120	118,876,929
Non-financial intangible assets (except copyrights) leasing	50	49,760	15	71,397	1,730	24,638,447
Property operators	1,380	1,560,277	465	1,666,021	63,280	1,250,454,055
Real estate services	380	395,713	290	953,665	16,360	222,562,672
<b>Total rental, hiring &amp; real estate services</b>	<b>2,170</b>	<b>2,312,158</b>	<b>1,215</b>	<b>4,160,458</b>	<b>96,640</b>	<b>1,667,123,018</b>
<b>Professional, scientific &amp; technical services</b>						
Scientific research services	165	132,546	380	1,485,427	4,090	69,261,248
Architectural, engineering and technical services	2,290	2,109,866	5,005	16,327,626	86,450	1,125,019,923
Legal and accounting services	1,420	1,255,381	3,550	12,038,210	86,900	1,499,344,728
Advertising services	475	397,615	1,670	5,524,314	22,040	248,224,725
Market research and statistical services	200	160,677	545	2,035,018	7,145	90,526,926
Management and related consulting services	1,675	1,636,757	2,935	10,829,231	62,615	1,216,224,669
Veterinary services	60	54,323	165	602,896	2,405	36,345,961
Other professional, scientific and technical services	605	487,116	1,760	5,485,166	30,365	263,136,338
Computer system design and related services	1,985	1,651,169	5,405	20,090,239	60,230	955,030,009
<b>Total professional, scientific &amp; technical services</b>	<b>8,870</b>	<b>7,885,450</b>	<b>21,415</b>	<b>74,418,127</b>	<b>362,235</b>	<b>5,503,114,527</b>
<b>Administrative &amp; support services</b>						
Employment services	265	241,922	405	1,369,359	9,125	104,561,562
Travel agency and tour arrangement services	75	62,044	100	302,885	3,800	25,835,929
Other administrative services	650	476,794	2,105	6,733,410	40,315	295,115,974
Building cleaning, pest control and gardening services	1,745	1,394,459	2,075	6,315,879	139,780	741,012,787
Packaging services	20	15,836	30	102,231	1,270	8,130,828
<b>Total administrative &amp; support services</b>	<b>2,760</b>	<b>2,191,055</b>	<b>4,715</b>	<b>14,823,764</b>	<b>194,280</b>	<b>1,174,657,080</b>



# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
<b>Financial &amp; insurance services</b>				
Central banking	5	11,767	5	-19,239
Depository financial intermediation	90	3,379,153	255	-1,095,286
Non-depository financing	225	3,169,692	1,150	-3,082,494
Financial asset investing	121,180	1,377,882,159	350,580	-1,340,408,104
Life insurance	60	436,590	190	-570,489
Health and general insurance	450	2,919,333	1,855	-5,592,668
Superannuation funds	50	758,937	145	-643,552
Auxiliary finance and investment services	5,835	75,779,252	20,780	-90,755,087
Auxiliary insurance services	890	7,054,978	4,220	-11,456,595
<b>Total financial &amp; insurance services</b>	<b>128,785</b>	<b>1,471,391,861</b>	<b>379,190</b>	<b>-1,453,623,514</b>
<b>Rental, hiring &amp; real estate services</b>				
Motor vehicle and transport equipment rental and hiring	685	11,965,887	2,715	-11,728,436
Farm animal and bloodstock leasing	5	27,371	25	-112,023
Other goods and equipment rental and hiring	2,340	16,564,042	10,905	-31,132,972
Non-financial intangible assets (except copyrights) leasing	660	5,553,790	1,125	-4,347,923
Property operators	22,320	376,623,240	43,375	-236,611,252
Real estate services	4,625	54,956,322	13,135	-57,313,254
<b>Total rental, hiring &amp; real estate services</b>	<b>30,640</b>	<b>465,690,652</b>	<b>71,275</b>	<b>-341,245,860</b>
<b>Professional, scientific &amp; technical services</b>				
Scientific research services	900	6,798,791	3,450	-12,274,179
Architectural, engineering and technical services	19,900	147,887,273	73,375	-211,027,722
Legal and accounting services	23,095	295,760,296	69,025	-234,834,634
Advertising services	3,430	42,305,010	21,055	-55,650,712
Market research and statistical services	1,365	10,640,132	6,470	-18,270,125
Management and related consulting services	15,060	179,970,962	51,240	-200,135,158
Veterinary services	775	7,969,262	1,745	-8,218,136
Other professional, scientific and technical services	4,970	33,584,227	29,740	-68,415,412
Computer system design and related services	12,390	85,120,836	51,785	-148,007,828
<b>Total professional, scientific &amp; technical services</b>	<b>81,885</b>	<b>810,036,789</b>	<b>307,890</b>	<b>-956,833,906</b>
<b>Administrative &amp; support services</b>				
Employment services	1,705	13,052,538	8,250	-23,614,575
Travel agency and tour arrangement services	795	5,537,972	3,510	-9,033,672
Other administrative services	6,515	35,359,181	38,720	-82,591,492
Building cleaning, pest control and gardening services	20,125	68,341,950	146,335	-273,523,878
Packaging services	160	751,827	1,260	-2,593,897
<b>Total administrative &amp; support services</b>	<b>29,300</b>	<b>123,043,468</b>	<b>198,080</b>	<b>-391,357,514</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Non-taxable individuals <sup>2</sup>	Taxable individuals <sup>3</sup>	Total individuals	Gross tax	
	no.	no.	no.	no.	\$
<b>Total public administration and safety</b>	<b>4,005</b>	<b>15,200</b>	<b>19,205</b>	<b>18,045</b>	<b>173,138,731</b>
<b>Education &amp; training</b>					
Preschool education	195	465	655	595	6,725,670
School education	525	1,725	2,250	2,070	21,399,248
Tertiary education	2,605	10,925	13,530	12,580	173,965,144
Adult, community and other education	21,015	49,385	70,400	63,635	528,165,895
Educational support services	430	1,485	1,915	1,775	24,471,769
<b>Total education &amp; training</b>	<b>24,765</b>	<b>63,985</b>	<b>88,745</b>	<b>80,650</b>	<b>754,727,726</b>
<b>Health care &amp; social assistance</b>					
Hospitals	435	2,430	2,865	2,700	81,264,877
Medical services	2,770	36,980	39,750	38,585	2,808,002,658
Pathology and diagnostic imaging services	175	1,780	1,955	1,885	133,468,598
Allied health services	16,700	56,665	73,365	67,545	995,353,092
Other health care services	220	940	1,160	1,080	17,512,546
Residential care services	330	890	1,220	1,125	12,159,011
Child care services	13,000	17,445	30,445	25,780	120,246,941
Other social assistance services	4,405	12,725	17,130	15,780	135,426,674
<b>Total health care &amp; social assistance</b>	<b>38,040</b>	<b>129,850</b>	<b>167,890</b>	<b>154,480</b>	<b>4,303,434,397</b>
<b>Arts &amp; recreation services</b>					
Museum operation	160	405	565	505	4,478,416
Parks and gardens operations	110	315	430	390	4,026,327
Creative and performing arts activities	28,285	80,845	109,130	100,075	998,103,484
Sports and physical recreation activities	1,775	6,170	7,945	7,230	101,693,006
Horse and dog racing activities	1,455	2,380	3,830	3,075	37,919,873
Amusement and other recreation activities	670	1,665	2,335	2,085	19,528,614
Gambling activities	500	1,185	1,685	1,500	18,084,403
<b>Total arts &amp; recreation services</b>	<b>32,960</b>	<b>92,960</b>	<b>125,920</b>	<b>114,865</b>	<b>1,183,834,123</b>
<b>Other services</b>					
Automotive repair and maintenance	8,515	30,765	39,280	36,215	318,143,766
Machinery and equipment repair and maintenance	3,955	15,355	19,310	17,980	183,874,502
Other repair and maintenance	1,550	2,690	4,235	3,755	23,466,370
Personal care services	25,210	37,300	62,510	52,880	272,155,303
Funeral, crematorium and cemetery services	550	2,345	2,890	2,765	20,017,421
Other personal services	16,755	38,140	54,895	49,545	349,917,086
Religious services	520	710	1,230	1,105	8,503,949
Civic, professional and other interest group services	2,575	8,750	11,325	10,485	145,074,909
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	110	560	665	605	54,143,497
<b>Total other services</b>	<b>59,730</b>	<b>136,615</b>	<b>196,345</b>	<b>175,340</b>	<b>1,375,296,803</b>
<b>Other<sup>7</sup></b>	<b>453,475</b>	<b>1,349,660</b>	<b>1,803,130</b>	<b>1,645,985</b>	<b>22,091,935,324</b>
<b>Total all industries</b>	<b>1,278,525</b>	<b>3,674,330</b>	<b>4,952,850</b>	<b>4,511,925</b>	<b>59,403,045,033</b>
<b>TOTAL</b>	<b>3,274,060</b>	<b>9,105,965</b>	<b>12,380,025</b>	<b>11,222,485</b>	<b>124,779,740,668</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Net tax		Business net tax <sup>8</sup> Non-business net tax <sup>9</sup>		Medicare levy	
	no.	\$	\$	\$	no.	\$
<b>Total public administration and safety</b>	<b>15,200</b>	<b>162,417,979</b>	<b>11,804,417</b>	<b>150,613,562</b>	<b>13,715</b>	<b>11,563,549</b>
<b>Education &amp; training</b>						
Preschool education	465	6,484,731	395,562	6,089,169	430	413,378
School education	1,725	20,706,007	903,764	19,802,243	1,615	1,439,945
Tertiary education	10,925	170,406,773	13,455,498	156,951,275	10,395	10,846,994
Adult, community and other education	49,385	494,214,563	29,697,755	464,516,808	45,120	36,128,875
Educational support services	1,485	23,503,407	1,712,157	21,791,250	1,420	1,496,837
<b>Total education &amp; training</b>	<b>63,985</b>	<b>715,315,481</b>	<b>46,164,735</b>	<b>669,150,746</b>	<b>58,980</b>	<b>50,326,029</b>
<b>Health care &amp; social assistance</b>						
Hospitals	2,430	83,119,163	24,962,606	58,156,557	2,320	3,955,608
Medical services	36,980	2,903,901,344	1,553,081,342	1,350,820,002	35,960	117,754,263
Pathology and diagnostic imaging services	1,780	137,361,585	27,398,755	109,962,830	1,730	5,553,088
Allied health services	56,665	988,293,096	416,144,830	572,148,266	53,055	57,896,688
Other health care services	940	17,455,686	3,728,276	13,727,410	890	1,008,231
Residential care services	890	11,496,326	1,265,530	10,230,796	820	741,120
Child care services	17,445	95,095,303	9,720,464	85,374,839	14,945	8,637,254
Other social assistance services	12,725	125,756,204	15,219,574	110,536,630	11,715	9,276,911
<b>Total health care &amp; social assistance</b>	<b>129,850</b>	<b>4,362,478,707</b>	<b>2,051,521,377</b>	<b>2,310,957,330</b>	<b>121,430</b>	<b>204,823,163</b>
<b>Arts &amp; recreation services</b>						
Museum operation	405	4,152,974	288,191	3,864,783	375	301,693
Parks and gardens operations	315	3,856,595	413,141	3,443,454	295	252,841
Creative and performing arts activities	80,845	958,135,865	53,451,433	904,684,432	74,475	65,045,884
Sports and physical recreation activities	6,170	97,940,334	11,896,397	86,043,937	5,695	5,931,139
Horse and dog racing activities	2,380	36,441,956	1,097,863	35,344,093	2,145	2,153,147
Amusement and other recreation activities	1,665	18,505,137	1,514,729	16,990,408	1,495	1,267,293
Gambling activities	1,185	17,475,010	2,829,807	14,645,203	1,125	1,099,587
<b>Total arts &amp; recreation services</b>	<b>92,960</b>	<b>1,136,507,871</b>	<b>71,491,562</b>	<b>1,065,016,309</b>	<b>85,610</b>	<b>76,051,584</b>
<b>Other services</b>						
Automotive repair and maintenance	30,765	304,525,471	49,817,164	254,708,307	28,005	22,486,711
Machinery and equipment repair and maintenance	15,355	179,134,762	20,388,116	158,746,646	14,340	12,584,687
Other repair and maintenance	2,690	20,379,123	4,144,273	16,234,850	2,405	1,678,956
Personal care services	37,300	229,229,762	34,575,391	194,654,371	32,390	19,971,661
Funeral, crematorium and cemetery services	2,345	18,814,345	936,180	17,878,165	2,190	1,535,456
Other personal services	38,140	319,668,323	20,406,685	299,261,638	34,160	24,622,253
Religious services	710	7,303,791	252,979	7,050,812	610	493,139
Civic, professional and other interest group services	8,750	142,104,171	19,665,845	122,438,326	8,130	8,514,922
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	560	53,799,201	2,039,151	51,760,050	535	2,009,675
<b>Total other services</b>	<b>136,615</b>	<b>1,274,958,949</b>	<b>152,225,786</b>	<b>1,122,733,163</b>	<b>122,765</b>	<b>93,897,460</b>
<b>Other<sup>7</sup></b>	<b>1,349,660</b>	<b>21,497,973,836</b>	<b>202,464,606</b>	<b>21,295,509,230</b>	<b>1,241,535</b>	<b>1,290,846,643</b>
<b>Total all industries</b>	<b>3,674,330</b>	<b>57,704,160,108</b>	<b>5,055,710,746</b>	<b>52,648,449,362</b>	<b>3,374,975</b>	<b>3,469,959,916</b>
<b>TOTAL</b>	<b>9,105,965</b>	<b>120,326,351,596</b>	<b>5,074,144,153</b>	<b>115,252,207,443</b>	<b>8,286,885</b>	<b>7,702,209,003</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Medicare levy surcharge		HELP assessment debt		Assessment issued	
	no.	\$	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>330</b>	<b>291,764</b>	<b>445</b>	<b>1,420,060</b>	<b>16,240</b>	<b>153,933,478</b>
<b>Education &amp; training</b>						
Preschool education	10	7,389	35	99,543	560	5,223,952
School education	40	33,527	190	617,970	1,960	19,162,714
Tertiary education	340	303,124	625	2,108,470	12,090	159,266,194
Adult, community and other education	945	741,003	4,960	16,051,645	56,225	451,354,528
Educational support services	45	36,989	80	280,365	1,695	21,160,274
<b>Total education &amp; training</b>	<b>1,375</b>	<b>1,122,032</b>	<b>5,890</b>	<b>19,157,993</b>	<b>72,530</b>	<b>656,167,662</b>
<b>Health care &amp; social assistance</b>						
Hospitals	90	82,258	160	682,977	2,610	80,186,749
Medical services	1,335	1,599,637	1,510	9,868,382	38,525	2,782,479,669
Pathology and diagnostic imaging services	45	56,427	60	258,871	1,875	128,869,169
Allied health services	1,545	1,322,737	6,160	25,900,678	62,750	910,059,950
Other health care services	35	31,853	70	258,490	1,030	16,595,341
Residential care services	25	20,441	35	99,971	1,035	10,005,585
Child care services	240	147,823	610	1,730,509	23,475	81,385,051
Other social assistance services	350	281,877	1,055	3,236,391	14,515	114,110,430
<b>Total health care &amp; social assistance</b>	<b>3,665</b>	<b>3,543,053</b>	<b>9,665</b>	<b>42,036,269</b>	<b>145,815</b>	<b>4,123,691,944</b>
<b>Arts &amp; recreation services</b>						
Museum operation	10	9,403	40	122,636	465	3,747,998
Parks and gardens operations	15	12,261	10	36,916	370	3,629,885
Creative and performing arts activities	1,960	1,681,669	6,835	21,496,405	89,235	869,916,904
Sports and physical recreation activities	160	157,867	240	836,223	6,675	90,815,829
Horse and dog racing activities	55	49,004	25	62,663	2,790	27,223,062
Amusement and other recreation activities	40	33,138	75	216,928	1,890	16,540,484
Gambling activities	20	18,458	15	51,731	1,420	14,798,460
<b>Total arts &amp; recreation services</b>	<b>2,265</b>	<b>1,961,800</b>	<b>7,240</b>	<b>22,823,502</b>	<b>102,845</b>	<b>1,026,672,622</b>
<b>Other services</b>						
Automotive repair and maintenance	805	746,127	215	641,188	32,670	294,113,619
Machinery and equipment repair and maintenance	460	446,006	505	1,647,510	16,535	172,372,728
Other repair and maintenance	50	45,159	45	134,630	3,200	19,116,523
Personal care services	490	358,235	650	1,865,228	46,190	201,204,012
Funeral, crematorium and cemetery services	40	33,591	245	763,839	2,485	18,300,722
Other personal services	600	466,655	2,130	6,632,848	43,225	294,948,990
Religious services	10	5,743	20	57,332	940	5,755,155
Civic, professional and other interest group services	220	191,386	440	1,460,259	9,760	127,411,206
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	10	11,915	10	40,844	600	45,736,372
<b>Total other services</b>	<b>2,690</b>	<b>2,304,817</b>	<b>4,265</b>	<b>13,243,678</b>	<b>155,605</b>	<b>1,178,959,327</b>
<b>Other<sup>7</sup></b>	<b>30,675</b>	<b>27,539,523</b>	<b>42,725</b>	<b>143,280,455</b>	<b>1,542,940</b>	<b>18,499,725,460</b>
<b>Total all industries</b>	<b>85,815</b>	<b>78,532,775</b>	<b>119,625</b>	<b>407,529,037</b>	<b>4,196,610</b>	<b>49,586,419,037</b>
<b>TOTAL</b>	<b>201,760</b>	<b>174,969,285</b>	<b>352,555</b>	<b>1,181,087,793</b>	<b>10,373,005</b>	<b>108,540,263,239</b>

# Taxation statistics 2009–10

## Table 4: Personal tax

### Selected items, by fine industry, 2009–10 income year<sup>1</sup>

#### Part A: Tax Office calculated and miscellaneous items

Industry	Tax payable		Tax refundable	
	no.	\$	no.	\$
<b>Total public administration and safety</b>	<b>2,525</b>	<b>12,913,208</b>	<b>15,685</b>	<b>-39,331,446</b>
<b>Education &amp; training</b>				
Preschool education	85	924,307	525	-1,373,727
School education	310	1,679,030	1,830	-4,736,293
Tertiary education	2,460	15,836,900	10,465	-32,737,985
Adult, community and other education	9,970	44,324,292	55,075	-130,239,676
Educational support services	355	2,416,954	1,465	-4,835,831
<b>Total education &amp; training</b>	<b>13,175</b>	<b>65,181,483</b>	<b>69,365</b>	<b>-173,923,512</b>
<b>Health care &amp; social assistance</b>				
Hospitals	670	12,168,769	2,075	-9,769,403
Medical services	18,405	539,150,842	20,605	-197,374,826
Pathology and diagnostic imaging services	730	21,539,531	1,190	-10,046,144
Allied health services	19,510	201,735,617	48,875	-154,525,799
Other health care services	245	2,634,001	860	-2,771,174
Residential care services	175	1,859,723	975	-2,933,894
Child care services	3,370	11,407,386	23,685	-42,033,510
Other social assistance services	2,565	13,670,699	13,635	-35,829,151
<b>Total health care &amp; social assistance</b>	<b>45,670</b>	<b>804,166,568</b>	<b>111,900</b>	<b>-455,283,901</b>
<b>Arts &amp; recreation services</b>				
Museum operation	80	266,962	440	-1,055,721
Parks and gardens operations	65	497,244	335	-1,030,491
Creative and performing arts activities	15,105	89,101,591	86,830	-215,209,352
Sports and physical recreation activities	1,445	11,663,094	5,975	-21,196,820
Horse and dog racing activities	555	6,720,144	2,705	-9,136,021
Amusement and other recreation activities	395	1,987,861	1,730	-4,823,887
Gambling activities	405	4,330,570	1,145	-4,019,240
<b>Total arts &amp; recreation services</b>	<b>18,045</b>	<b>114,567,466</b>	<b>99,155</b>	<b>-256,471,532</b>
<b>Other services</b>				
Automotive repair and maintenance	6,875	32,256,417	28,900	-72,329,058
Machinery and equipment repair and maintenance	3,190	15,840,724	14,735	-37,285,582
Other repair and maintenance	700	2,520,060	2,890	-5,960,298
Personal care services	8,580	36,775,732	45,945	-83,979,628
Funeral, crematorium and cemetery services	255	1,173,903	2,535	-5,467,737
Other personal services	7,190	32,015,009	43,100	-93,436,626
Religious services	140	2,133,144	960	-2,160,671
Civic, professional and other interest group services	1,935	18,114,378	8,675	-26,749,711
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	185	9,874,062	445	-5,086,771
<b>Total other services</b>	<b>29,045</b>	<b>150,703,429</b>	<b>148,180</b>	<b>-332,456,082</b>
<b>Other<sup>7</sup></b>	<b>291,175</b>	<b>2,506,401,302</b>	<b>1,407,410</b>	<b>-3,791,327,077</b>
<b>Total all industries</b>	<b>888,835</b>	<b>8,046,942,965</b>	<b>3,719,905</b>	<b>-10,917,539,163</b>
<b>TOTAL</b>	<b>1,425,770</b>	<b>10,974,708,756</b>	<b>10,344,285</b>	<b>-23,918,071,379</b>